

## **EXHIBIT B**

### CLAIM FORM FILING CONFIRMATION

Your claim form was successfully filed on 10/21/2009 at 5:30 PM Central. Please print this page as proof of your filing.

**YAKIMA-TIETON IRRIGATION DISTRICT  
FOSTER PEPPER PLLC  
C/O JANE PEARSON  
1111 THIRD AVENUE, SUITE 3400  
SEATTLE, WA 98101-3299 UNITED STATES**

Name of Debtor

Lehman Brothers Special Financing  
Inc. (08-13888)

Please identify the counterparties, guarantor and/or credit support provider to the derivative contract.

Debtor is a counterparty. Creditor is a counterparty.

Have you entered into a termination agreement with the Debtors establishing the agreed upon amounts due in respect of derivative contracts?

Selected: No

Have the derivative contracts matured or been terminated?

Selected: Yes

	Item	Amount due to Debtor	Amount due from Debtor
	Transaction Valuations	\$0.00	\$546,568.34
Provide the derivative claim amount by supplying each line item included in the calculation thereof.	Unpaid Amounts	\$0.00	\$0.00
	Collateral	\$0.00	\$0.00
	Interest	\$0.00	\$0.00
	Other costs	\$0.00	\$0.00
	<b>DERIVATIVE CLAIM AMOUNT</b>		<b>\$546,568.34</b>

Documentation of Transactions: Please provide copies of all master agreements and schedules thereto, netting agreements, credit support agreements, guarantees and other agreements (other than confirmations) evidencing the transactions, in each case that relate to the claim.

**Documents**

Yakima 4a.pdf

Termination Notice: Please provide a copy of the termination notice, including evidence supporting delivery date of the termination notice.

**Documents**

Yakima 4b.pdf

Valuation Statement: Please provide a copy of the valuation statement. Please identify any collateral that has been posted by any party in connection with the transactions and any claims of set-off against other transactions reflected in the claim.

**Documents**

Yakima 4c.pdf

Valuation Statement: Please provide a copy of the valuation statement. Please identify any collateral that has been posted by any party in connection with the transactions and any claims of set-off against other transactions reflected in the claim. No collateral has been posted by any party.

**Documents**

Yakima 4c.pdf

Individual Trade Level Detail: Please provide with respect to each transaction (i) the valuation date (to the extent not included in your valuation statement) and value and (ii) details for the purpose of identifying and reconciling each transaction (e.g. including, as applicable, trade id, electronic trade reference id, trade type, product, trade date, reference obligation or reference entity, factor and original contract notional amount, quantity/unit of measure, currency, price or strike price, buy/sell, call or put, cap or floor, effective date, and maturity date. (For the avoidance of doubt, you are not required to submit each and every one of the foregoing)). Please provide this information in Microsoft Excel format. See the Valuation Statement.

ISDA Master Agreements Specifying Market Quotation Methodology: If not already provided in the valuation statement, provide the date and identity of and quotations received from Reference Market-makers or other persons (i.e. name of institution) concerning the transactions. Selected: No

ISDA Master Agreements Specifying Loss Methodology: To the extent applicable, if not already provided in the valuation statement, provide the date and identity of and quotations received from Reference Market-makers or other persons (i.e. name of institution) concerning the transactions. Selected: No

ISDA Master Agreements Specifying Close-Out Amount Methodology: To the extent applicable, if not already provided in the valuation statement, provide the date and identity of and quotations received from Reference Market-makers or other persons (i.e. name of institution) concerning the transactions. Selected: No

ISDA Master Agreements Specifying Any Other Methodology: To the extent applicable, if not already provided in the valuation statement, provide the date and identity of and quotations received from Reference Market-makers or other persons (i.e. name of institution) concerning the transactions. Selected: No

Non-ISDA Master Agreements: To the extent applicable, if not already provided in the valuation statement, provide the date and identity of and quotations received from Reference Market-makers or other persons (i.e. name of institution) concerning the transactions. Selected: Yes

Replacement Transactions: If you replaced a terminated transaction with a transaction with the same economic terms as the terminated transaction, provide documentation evidencing such replacement transaction and the quotation(s) used, including specifying any cash (or other consideration) paid or received by or to any person to replace the transactions, the name of each entity that effectuated a replacement and when any such transactions were effected. Selected: No

If claim includes other costs, please include a schedule that lists each such cost by vendor and indicates the service provided and amount paid. To be added.

If claim includes interest charges, please provide calculation in Microsoft Excel format of interest including principal amount, interest rate, term and assumptions. To be added.

pearl@foster.com | signout

NEW CLAIM / CLAIM TRACKING / CREDITOR INFO / CONTACT

## DERIVATIVE CLAIM SUMMARY

YAKIMA-TIETON IRRIGATION DISTRICT  
FOSTER PEPPER PLLC  
C/O JANE PEARSON  
1111 THIRD AVENUE, SUITE 3400  
SEATTLE, WA 98101-3299 UNITED STATES

Name of Debtor Lehman Brothers Special Financing Inc. (08-13888)

Please identify the counterparties, guarantor and/or credit support provider to the derivative contract. Debtor is a counterparty. Creditor is a counterparty.

Have you entered into a termination agreement with the Debtors establishing the agreed upon amounts due in respect of derivative contracts? Selected: No

Have the derivative contracts matured or been terminated? Selected: Yes

	Item	Amount due to Debtor	Amount due from Debtor
	Transaction Valuations	\$0.00	\$546,568.34
	Unpaid Amounts	\$0.00	\$0.00
	Collateral	\$0.00	\$0.00
	Interest	\$0.00	\$0.00
	Other costs	\$0.00	\$0.00
	<b>DERIVATIVE CLAIM AMOUNT</b>		<b>\$546,568.34</b>

Documentation of Transactions: Please provide copies of all master agreements and schedules thereto, netting agreements, credit support agreements, guarantees and other agreements (other than confirmations) evidencing the transactions, in each case that relate to the claim.

### Documents

Yakima 4a.pdf

Termination Notice: Please provide a copy of the termination notice, including evidence supporting delivery date of the termination notice.

### Documents

Yakima 4b.pdf

Valuation Statement: Please provide a copy of the valuation statement. Please identify any collateral that has been posted by any party in connection with the transactions and any claims of set-off against other transactions reflected in the claim.

### Documents

Yakima 4c.pdf

Valuation Statement: Please provide a copy of the valuation statement.  
Please identify any collateral that has been posted by any party in connection with the transactions and any claims of set-off against other transactions reflected in the claim.

No collateral has been posted by any party.

**Documents**

Yakima 4c.pdf

Individual Trade Level Detail: Please provide with respect to each transaction (i) the valuation date (to the extent not included in your valuation statement) and value and (ii) details for the purpose of identifying and reconciling each transaction (e.g. including, as applicable, trade id, electronic trade reference id, trade type, product, trade date, reference obligation or reference entity, factor and original contract notional amount, quantity/unit of measure, currency, price or strike price, buy/sell, call or put, cap or floor, effective date, and maturity date. (For the avoidance of doubt, you are not required to submit each and every one of the foregoing)). Please provide this information in Microsoft Excel format.

See the Valuation Statement.

ISDA Master Agreements Specifying Market Quotation Methodology: If not already provided in the valuation statement, provide the date and identity of and quotations received from Reference Market-makers or other persons (i.e. name of institution) concerning the transactions.

Selected: No

ISDA Master Agreements Specifying Loss Methodology: To the extent applicable, if not already provided in the valuation statement, provide the date and identity of and quotations received from Reference Market-makers or other persons (i.e. name of institution) concerning the transactions.

Selected: No

ISDA Master Agreements Specifying Close-Out Amount Methodology: To the extent applicable, if not already provided in the valuation statement, provide the date and identity of and quotations received from Reference Market-makers or other persons (i.e. name of institution) concerning the transactions.

Selected: No

ISDA Master Agreements Specifying Any Other Methodology: To the extent applicable, if not already provided in the valuation statement, provide the date and identity of and quotations received from Reference Market-makers or other persons (i.e. name of institution) concerning the transactions.

Selected: No

Non-ISDA Master Agreements: To the extent applicable, if not already provided in the valuation statement, provide the date and identity of and quotations received from Reference Market-makers or other persons (i.e. name of institution) concerning the transactions.

Selected: Yes

Replacement Transactions: If you replaced a terminated transaction with a transaction with the same economic terms as the terminated transaction, provide documentation evidencing such replacement transaction and the quotation(s) used, including specifying any cash (or other consideration) paid or received by or to any person to replace the transactions, the name of each entity that effectuated a replacement and when any such transactions were effected.

Selected: No

If claim includes other costs, please include a schedule that lists each such cost by vendor and indicates the service provided and amount paid.

To be added.

If claim includes interest charges, please provide calculation in Microsoft Excel format of interest including principal amount, interest rate, term and assumptions.

To be added.

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